

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jack and Michelle McKinney  
DOCKET NO.: 05-02197.001-R-1  
PARCEL NO.: 21-2-19-25-08-208-027

The parties of record before the Property Tax Appeal Board are Jack and Michelle McKinney, the appellants; and the Madison County Board of Review.

The subject property consists of a one-story style dwelling of masonry construction that is 46 years old containing 1,626 square feet of living area with a crawl space foundation, central air-conditioning and a garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellants submitted a grid analysis detailing three suggested comparable properties. The comparables are located within three blocks of the subject. The comparables are one-story frame or masonry dwellings that were built from 1960 to 2000. The comparables contain from 1,120 to 1,375 square feet of living area and have improvement assessments of \$8,550 and \$15,610 or from \$6.22 to \$13.94 per square foot of living area. The subject property has an improvement assessment of \$9.10 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In support of the subject's assessment, the board of review offered a spreadsheet of three comparable properties and property record cards. The comparables are located in the subject's neighborhood. The comparable properties consist of one-story frame or masonry dwellings that were built from 1920 to 1941. The dwellings contain from 728 to 1,268 square feet

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Madison County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	3,440
IMPR.:	\$	10,114
TOTAL:	\$	13,554

Subject only to the State multiplier as applicable.

PTAB/eeb/Apr.08/2005-02197

and have improvement assessments ranging from \$6,860 to \$19,480 or from \$9.10 to \$15.36 per square foot of living area. The board of review attempted to calculate the improvement assessments without the additional improvements such as the subject's detached garage, comparable number one's shed and comparable number three's pool. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have overcome this burden.

Both parties presented assessment data on a total of six equity comparables. The Board finds the appellants' comparables were more similar to the subject in size and most other features and were given greater weight in the Board's analysis. Two of the board of review's comparables were significantly smaller than the subject; one contained an in-ground pool unlike the subject, and was 40 years older than the subject, and therefore these comparables were given reduced weight in the Board's analysis. The most similar comparables submitted by the appellants had improvement assessments of \$6.22 to \$13.94 per square foot of living area. However, the two comparables with higher assessments were approximately 40 years newer than the subject. The Board finds the appellants' comparable 3 to be most similar to the subject in age, location, size, exterior construction and most other features. This property has an improvement assessment of \$6.22 per square foot of living area. The subject's improvement assessment of \$9.10 per square foot of living area is above this most similar comparable. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment

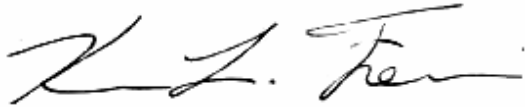
is not supported by the most comparable properties contained in the record and a reduction in the subject's assessment is warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: May 30, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment

of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.